

City of Mount Shasta — Tax Increase 10/1/2011

New Information

Effective October 1, 2011, the sales/use tax rate will **increase** for the city of Mount Shasta. The total sales/use tax rate shown in the columns below includes the state rate and any county and/or city (special district) rates.

<i>City</i>	<i>Current Total Sales/ Use Tax Rate (%)</i>	<i>10/01/2011, and Later Total Sales/Use Tax Rate (%)</i>	<i>Affected Zip Code</i>
Mount Shasta	7.25	7.50	96067

NOTE: All other existing state, county, or city (special district) sales/use taxes continue at their current rates; only the tax rate in the city of Mount Shasta changes on October 1, 2011.

Procedures

Remit sales/use tax for residents of the city of Mount Shasta at the new tax rates for the following:

- Original applications with a “fee due date” or “date of first operation” of October 1, 2011, or later.
- Transfer applications with a purchase date of October 1, 2011, or later.

City tax fee waivers are available for customers residing in an **exempt** (unincorporated) area of a city that has special sales/use tax rates. For required documents and procedures, refer to memo VIN 2008–09, City Use Tax Waivers for Exempt Residents at www.dmv.ca.gov/vehindustry/vin_memos/vin2008/08vin09.pdf.

The state and any county and/or city taxes are combined to determine the total sales/use tax rate. For complete statewide sales/use tax rate information see the Board of Equalization’s (BOE) website at www.boe.ca.gov.

Background

Registered voters within the city of Mount Shasta approved a measure, which will increase the city’s sales/use tax rate on October 1, 2011.

Most vehicle industry members (retail sellers) are required to remit sales/use tax for vehicle or undocumented vessel sales directly to the BOE and must continue to submit these taxes to BOE.

The Department of Motor Vehicles (DMV) acts as an agent for the BOE in the collection of sales/use tax, when a vehicle or undocumented vessel is sold or transferred from someone other than a BOE licensed California retailer.

Reference

California Revenue and Taxation Code §§6067, 6366, 6366.1, 7251, 7285.9

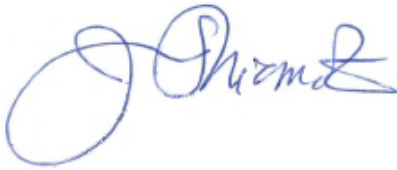
California Vehicle Code §§4000, 9840

Distribution

Notification that this memo is available online, at **www.dmv.ca.gov** under Publications was made via California DMV's Automated E-mail Alert System in September 2011.

Contact

Call the DMV Customer Communications Section, at (916) 657-6560 for further clarification of this memo. Upon request, this document can be produced in Braille or large print.

A handwritten signature in blue ink, appearing to read "J Shiimoto". The signature is stylized with a large loop at the beginning and a cursive script for the rest of the name.

JEAN SHIOMOTO, Deputy Director
Communication Programs Division